

ASSENTED to by me this 12th day of JUNE 2021




MR. ADEGBOYEGA OYETOLA
Governor



No.8

2021

STATE OF OSUN
AUDIT (AMENDMENT) LAW, 2021

A LAW TO AMEND THE STATE OF AUDIT LAW, 2021 AND
FOR OTHER CONNECTED PURPOSES.

BE IT ENACTED by the State of Osun House of Assembly in this
Legislative Session convened as follows:

Enactment.

STATE OF OSUN AUDIT (AMENDMENT) LAW, 2021

Title

A LAW TO AMEND THE STATE OF OSUN AUDIT LAW 2019
AND FOR OTHER CONNECTED PURPOSES.

Long Title

BE IT ENACTED: by the Osun State House of Assembly in this Legislative session convened as follows:

Enactment

1. This law may be cited as the State of Osun Audit (Amendment) Bill, 2021.

Citation

2. The Osun State Audit Law 2019 (referred to in this Bill as the “Principal Law”) is hereby amended as provided in this Law.

Amendment

3. **Section 13** of the Principal Law shall be amended by adding sub-section (d) to read as follows:

Tenure

“Nobody shall be eligible for appointment as Auditor-General when he has less than four (4) years left in the Service and/or he is above 56 years of age.”

4. **Section 22** of the Principal Law shall be amended by adding sub-section

(f) the Auditor-General shall be free from direction and interference from the House of Assembly and executive in the;

(i) Selection of Audit issue,

(ii) planning, programming, conduct, reporting and follow up of the Audits; or

(iii) organization and management of his office,

(iv) Enforcement of their decisions where the application of sanctions is part of their mandate

(g) the Auditor-General shall have executive Authority over all human resource and financial matters with respect to recruitment, promotion, sanction, dismissal, implementing code of conducts and ethics and making changes to administrative structure of offices;

5. **Section 42 (viii)** of the Principal Law shall be amended by removing (a), (c), (d), (e) while section (42) (xiii) will be amended to read as follows.

The commission shall have the power to make rules and regulations, which shall not be in consistent with the intendment of this Law, in order to realise the objectives of this Law

6. **Section 49** of the Principal Law is hereby amended to read as follows;

(ii) Notwithstanding the provision of subsection(i) of this section, the Auditor-General may, upon the approval of the House of Assembly approve such

7. **Section 53 (iii)** of the Principal Law shall be moved to subsection 61(vi) to read as follows;

The Auditor-General for State shall have the right to appeal directly to the House of Assembly where the resources provided are insufficient to allow him to fulfil his mandate

8. **Section 69** of the Principal Law shall be amended to read as follows;

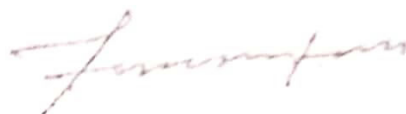
The Auditor-General for State shall recommend three (3) external Auditors to the body of evaluators who shall appoint one of them to audit the activities of the office of Auditor-General

9. **Section 69** of the Principal Law shall be replaced with Section 70 while section 71 of the Principal Law shall be replaced with Section 72

This printed impression has been carefully compared with the Law that has been passed by the State of Osun House of Assembly and it is hereby certified to be a true and correct copy of the Bill.



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MR. SIMEON A. AMUSAN
Clerk of the House
State of Osun House of Assembly



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RT. HON. TIMOTHY OWOEYE
Hon. Speaker
State of Osun House of Assembly